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the individual mind appears, it is a mere center of sensation and impulse with no originitive force in the social process.

The ethical theories of Durkheim are especially interesting. Morality is a system of rules emanating from a group and imposed upon its members. At first there was the clan, then the village, and then the nation. At present the transition from the morality of the national group to the morality of the occupational group has not yet been accomplished. In this suggestion Durkheim reflects the French social *milieu*, where the syndicalist movement is emphasizing the organization of society on a basis of occupational grouping.

Dr. Gehlke makes a few critical remarks which are just and moderate. He points to the genius as evidence against this theory of social causation. In regard to Durkheim's separation of the social and individual mind he says that the social mind is the common area of all individual fields of consciousness on which the social emphasis falls.

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*La Crise des finances publiques, en France, en Angleterre, en Allemagne.*

By A. LANDRY and B. NOGARO. Paris: Librairie Félix Alcan, 1914.  
12mo, pp. 264. Fr. 3.50.

While the writing of this work was occasioned by the financial crisis facing the French government at the beginning of the year 1914, the treatment is general in its scope. In the discussion, the French methods of budgetary legislation are carefully explained and criticized with a view to finding a cause and remedy for the annual deficit. M. Landry concludes that, with the exception of the taxes on liquors and on mines, there are few possible sources of increased revenue. In general the taxes within the nation are already high; while the national trade is unmistakably suffering because of excessive tariff rates. The remedy recommended involves greater economy of expenditure and an increase of the national debt by a loan amortizable in from twenty to thirty years.

In the latter part of the book M. Nogaro gives a short account of the budgetary systems of England and Germany. Lloyd-George's tax reforms are described in some detail, as are also the new fiscal laws of Germany. Both countries reveal a constant shifting of the source of revenue from indirect to direct taxation. And both the English and the German systems are superior to the French in that they combine more elastic resources with a more definite control over receipts.

This book, although too brief to be exhaustive, is full of valuable information. The authors have added much to the suggestiveness of their work by a careful use of statistics. Readers will note the emphasis laid on the importance of sound budgetary legislation, the great losses common to revenue through avoidance of taxation, and the tremendous financial burden of militarism in Europe. The views presented are of especial interest in the light of the present situation. It remains to be seen how the conclusions reached will hold under the abnormal conditions created by the present war.